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# This Tariff Business--



A DISCUSSION OF THE PROTECTIVE TARIFF  
AS IT AFFECTS CANADIANS TODAY, BEING  
CHAPTER SEVEN OF A BOOK DEALING WITH  
NATIONAL QUESTIONS, WHICH IS SHORTLY  
TO BE PUBLISHED : : : : : : : : :

By  
W. ERIC HARRIS

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## THIS TARIFF BUSINESS !

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*"Duties on imports are indirect taxes."*—Henry George.

If there is one national question in Canada upon which citizens may have fundamental and justifiable differences in opinion it is that which concerns the advisability of the use of a tax on imports either for revenue or for protective purposes. Such a tax is one which reacts upon the cost of living of all the citizens, and, whether they realize it or not, the policies adopted by Governments in this regard touch them more closely than even the adoption or alleviation of an income tax. But it is one of the strangest features of a tariff tax that the people generally do not think of it as such, or do not discuss it from this point of view, that a tariff entails any monetary sacrifice on their part as individuals.

Yet it is from this point of view that it should be judged and not only from the other point that it may, or may not, be necessary or advantageous to the industries of the country. These different points of view are such as to make justifiable the holding of radically different opinions in the matter. It is not an ethical question of right or wrong, but a question upon which much common sense can be enlisted to the support of either side of the argument. Upon examination it becomes a question of nice judgment to decide whether the advantages which might be expected to accrue to the country from the imposition of a tariff outweigh, or not, the disadvantages which it carries with it. The dogmatic politician, or business man, who can see only one side of the argument is, in effect, merely acknowledging an inability or a disinclination to see the question from a proper distance. He sees too clearly the trees in the forest and misses altogether the larger view of the forest itself.

I want to emphasize this idea that, insofar as the tariff question is concerned, one side is not altogether right and the other altogether wrong. The very fact that the imposition of a tariff on any article affects different people, and different groups, and different sections of the country, in different ways, and to varying degrees, makes it necessary that the imposition of the tariff duty on that article must be judged, if it is to be done fairly, by its effect on the general average, and not by any advantageous effect it might have for particular individuals or sections. It is often the case,—always, as a matter of fact,—that what is advantageous to some is disadvantageous to others. Then, it is only the sound judgment of the governing authority as to what is to the average general advantage, which must be the deciding factor. The right exercise of such judgment has a tremendous influence upon the prosperity and general content of the people of the country.

We, as citizens, cannot know whether any existing, or proposed, tariff scale is to the general advantage of the country as a whole unless we know something of the economic condition of the country, and are familiar with the sound arguments, and the fallacious arguments too, which are used to support the opinions of the protectionist and the free trader. It is therefore essential to make a review of these arguments, before we can make any reasonable discussion of the whole matter as it affects Canada. I want to discuss it from as detached a position as possible, without regard to partisan affiliations of any



kind, and without colouring the preliminary discussion by the indirect light of my own opinions on the proper applications of the conclusions to Canadian affairs. In other words, if I can put forward what seems to be a fair and reasonable presentation of the arguments on both sides, with an indication as to where their imperfections lie, that will be serving my present purpose.

So much has been said, and so much can legitimately be said even in a summary of the question, that it is difficult to know how best to outline it. I think, perhaps, that the end can be best accomplished, by an examination, first, of the current arguments which are usually, and popularly, brought forward by the advocates of protection. It is strange that the most popular arguments, and the ones which obtain the greatest measure of popular support, are really the most fallacious, and not at all the proper basis for a sound advocacy of the protective system.

Perhaps the commonest argument brought forward in favor of protection is that it creates a home market, and this argument is one which is directed particularly to the farmers. When a tariff tax is placed upon an article, so the argument runs, the article is made at home, and the resultant labor used creates a greater home market. It is obvious that there is created a market, but the fallacious point about the argument is that it is not an additional market. The existing labor of the country is simply diverted from one occupation to another. Whether it is an advantageous diversion to the agriculturist, or to the ordinary consumer, is a different matter and one to be judged from another angle. Let us take a concrete case. A duty is established on imported woollens with the result that woollens are made in the home market. Those employed in the industry buy food supplies from the farmer. The real transaction is food for woollens, so far as the farmer is concerned, although it is camouflaged somewhat by the use of money for convenience. Before, the farmer had to ship food out of the country to get the woollens he required. Now he gets them from the manufacturer, who is his neighbor. The measure of the advantage to the farmer is whether he gets greater or less quantity of woollens for the same quantity of food. If he gets less under the condition of home manufacture than he did before, then the home market is not so good a market as the foreign one, and the food he produces is not worth so much to him. Similarly for the producers of all other goods, who are consumers so far as woollens are concerned. If, under the new conditions, they get a less quantity of woollens in exchange for the materials they produce, then the foreign market is a better one for them. In other words, if the protective tariff results in an increase in price to the consumer, the creation of this new home market has been of no benefit, but has resulted in an increase in his cost of living. And since the tariff must result in a higher price to the public than that for which the foreigner could sell, since otherwise the domestic manufacturer could meet the price competition and would need no tariff protection, then this argument as to the advantage of the created market falls to the ground. The doctrine of protection cannot be upheld upon it.

As a particular case of this general argument as to the creation of markets, protectionists point to the market created for farm products in any centre of industry. The farmers profit by the sale of milk, vegetables, meat, and similar things. There is little doubt that those farmers who are located in close proximity to the industrial centres do profit to some degree, but their gain is not so much because they are farmers, but because they are land owners. They profit in the same way that the owner of an undeveloped lot in the centre of a city profits, by the increase in values caused by the new distribution of the population brought about by the favoring legislation to industry. They have the



benefit of an indirect form of what has been termed "the unearned increment." But it is only a small proportion of farmers in Canada who get any benefit in this way. The very fact that Canada grows now many times more wheat, and other agricultural products, than can be consumed by her own people, is evidence that no home market could at present be created which would consume all this produce. We must export it.

Much has been made of an analagous argument that protection makes employment. It seems obvious to the man on the street that when a new industry is established under a protective duty then there is an added demand for labor. Keep imports out, and make the article at home, and isn't there more work for the workingman? The answer is that there may be, for a while. But the final result is not so obvious and may be different. When we cease to import this article we decrease our imports. And when we decrease our imports we also must decrease our exports, since exports are merely goods sent out of the country to pay for imports, and incidental services rendered by foreigners. If our exports are thereby diminished, then there is less demand for labor in those businesses which produce our export materials. The net result is, therefore, not an increase in employment, but simply a changed demand from one industry to another. And a sad feature of this is that the decreased work is likely to be in those trades which are most beneficial to the country since they are the ones in which we have worked up an export trade by virtue of the fact that we have production advantages in those trades over the foreigner.

Commoner than any of the above arguments advanced in favor of protection is the argument that it makes and keeps wages high. It seems to be an accepted article of faith that wages cannot be kept high unless the workmen in an industry are protected against the lower rates of wages in other countries. The standard of living must be defended by protective duties against the lower standards of the workers in other countries. I hear this argument everywhere brought forward, yet a little reflection will show its absurdity. If it were true, then the country with the highest rates of wages could not export any of its goods! If this argument were sound, for example, how could the United States, where wages are high, export articles to Italy, where wages are low? Here is a paragraph from an article in *The Round Table* which well exposes the fallacy of this argument.

*"Moreover, if America confined herself to exporting raw materials, semi-manufactured articles, and foodstuffs, the effect of her expansion on the industries of Europe would be much less formidable; but she is now sending across the Atlantic almost every kind of manufactured goods, from motor cars to boots, which in spite of tariffs are competing with the products of Europe in her own home markets. This implies that America is producing more cheaply, and that in spite of a level of wages which no European country can approach. The American workman, who is usually nothing but a transplanted European, enjoys a standard of comfort which his fellow tradesman in France or Germany, or for that matter in England, is very far from having attained; and yet the American employer is able to sell his manufactures at prices which compete with those of Europe, even after paying toll for transport across the ocean."*

Need we say anything else to show the fallacy of this high wage argument? Far from a country needing a tariff to protect its workmen from the competition of workmen in other countries with lower wages, the reverse might well be the case. The low-paid workmen in Europe might better clamor for some measure of protection against the high-paid workman in America! The explanation of the matter is simple. The low prices in the States co-exist with



high wages because the efficiency of the labor is high, and its application to the problems of production is rendered efficient by the use of labor-saving methods. Mass production methods are what protect the high rate of wages in the efficient industrial countries, and not the existence of any tariff.

I have so far only indicated the fallacies which are inherent in the usual arguments advanced by the business-man or politician who advocates the cause of protection. It has been impossible to do more than indicate them. That, indeed, is all that I wish to do, since I am more concerned to show the average reader that it is doubtful that all the current arguments can be taken as true, than I am to make an argument in favor of free trade principles. I am at present making no conclusions, but simply attempting to prepare the ground for a sound judgment of the matter as it affects Canada. So far as the arguments above are concerned the right attitude towards them is perhaps best summed up in this sentence from a book by the Professor of Economics at Harvard University:—

*“Prima facie, protection restricts the geographical division of labour, causes industry to turn to less advantageous channels, lessens the productivity of labor, and so tends to lower the general rate of wages.”*

I often hear it assumed that when an industry is established in the country because of the imposition of a tariff tax on an article previously imported then the country is the gainer. As a matter of fact, a little analysis will show that the opposite is the case, strange as it may appear on the surface. When a duty is imposed on an article, so long as that article is imported, its price to the consumer will rise by the amount of the duty. The consumers, ourselves, will in the long run pay the duty. That duty, while the article continues to be imported, entails no national loss since it goes to the treasury of the Dominion to pay for the cost of government. If the money were not so collected it would have to be collected in some other way, since the country must have the revenue. The duty does not entail any additional load on the tax-payer, but merely changes the method by which he pays the country's expenses. Although the article costs more, it is not a dead loss and it does not decrease the net national income.

But it is different if the article is no longer imported but begins to be manufactured in the country. The domestic manufacturer must charge a higher price than the foreigner did before the imposition of the duty. That is obvious since if it could have been manufactured here at the same price as the foreigner could lay it down then there never would have been any importation. It usually works out in experience that the new domestic price is just under that of the foreigner, plus the amount of the duty. But the essential difference is that this extra price, almost equal to the amount of the duty, does not go to the national treasury, but to the manufacturer in the nature of a bonus, to enable him to maintain a disadvantageous industry by means of which the consumer, you and I, must pay an enhanced price for the article. Because of that factor it represents a national loss, and constitutes a means by which the net national income is decreased. So that we arrive at the conclusion that duties paid upon imports involve no loss to the country, even when they increase the price to the citizens, but when the article is supplied domestically, there is a national loss of the amount represented by the increase in price caused by the duty.

This brings up the question of the essential differences of a revenue tax and a protective tax, which is one upon which there is a great deal of loose talk and much confusion. Some political partisans are fond of saying that the duties imposed by their party are for revenue purposes only. This is not, in fact,



often the case in Canada. A pure tax for revenue is one which imposes a duty on an imported article, and at the same time imposes the same amount of duty on the same article if made in the country. Tobacco is a case in point. A tax is imposed on the import of tobacco, and a tax also on its growth or manufacture in Canada. If the import tax and the internal excise tax are equalized, then it can be correctly claimed that the tax is a revenue tax in both instances. But when an article bears an import tax and there is no corresponding internal tax, then it is a misnomer to call it a revenue tax, even if it incidentally brings in revenue to the country. The absence of the balancing internal tax gives it a protective feature, and it is essentially a protective tax. So that when a political party claims for propaganda purposes that the tariff it imposes is a revenue tariff, it is claiming what is essentially not true.

So far I have been discussing those popular arguments which are usually put forward by the advocates of protective duties and have indicated their fallacies. The arguments remain in use because they have a superficial appearance of truth and they are such as to appeal to the unthinking voter. Unfortunately it is a political necessity for partisans to make their appeal with arguments which are not too complicated for popular understanding. The electorate will not take the trouble to understand a question which appears to them to be in any way involved. It is a feature of democracy which makes its most faithful advocates at times despair. But there are other arguments which can with more real weight be brought forward to the defence of the protective system, and these I must in all fairness outline.

The first and most important of these is that some degree of protection is necessary, especially in a young country which has to meet the competition of older countries with established industries, for the encouragement and establishment of young industries. This would appear to be particularly essential here in Canada where, without protection, it would be difficult for any new industry to fight successfully the competition of the highly specialized industries of the United States, which are our very close neighbors. New industries meet with difficulties because of lack of experience, ignorance of methods, lack of skilled workmen, and other similar matters. They have, of necessity, a small production and a small market at the outset, and this means higher production costs than would probably be the case after they have been established for some years. These arguments are sound and favor the establishment of protective duties, but only so far as it is necessary to secure the establishment and growth of the industries. There are strict limitations as to the duties which could rightly be imposed under this argument. They should not be too high, not exceeding, say, twenty-five per cent., for it would seem that if an industry cannot be established with that amount of protection it is probably not one which could eventually so organize itself as to be ready later to meet foreign competition, once the reason for the establishment of the duty no longer existed, and the industry had grown to man's estate. This infers the other limitation, which should be placed upon a protective duty established on these grounds, and that is that it should be for a limited time only, not to last for more than fifteen or twenty years, which should be quite sufficiently long to enable the industry to get on solid ground. Of course, once an industry has received protection for that time it will come to treat it as its right and will clamor loud and long against being thrown to meet the competition of the world. But if it were definitely understood that the protection was for the limited period only, then it would probably so organize itself within the time to meet the expected competition.

Another sound argument in favor of protective duties is an involved one



which is even difficult of understanding to some avowed economists. It is one, therefore, the existence of which is all that I wish to indicate here. It concerns the probable effect of protective duties upon international trade. When duties are imposed one of the first effects will be to lessen imports, and, particularly if the export commodities of the country are such as are insistently demanded by foreign countries, there will result an increased movement of specie into the country. This will put in force a series of movements which will probably result in making the money of the country go a longer way in purchasing foreign articles. In other words the country will obtain its imports on better terms. It will not have a similar effect, however, in the purchase of domestically produced articles. The demonstration of these statements involves discussion of so many different factors that it is out of the question to enter into it here. I can only make the statements on trust and include them so as to make as full a picture of the whole subject as possible.

Another phase of the picture is that which concerns the fact that we must take into consideration the existing state of things where most other countries have adopted protective tariffs, and especially the great industrial country to the south of us with which the greatest part of our international trade is done. It is not a matter simply as to whether protection or free trade with other countries would best serve Canada. We must take into consideration the sure fact that we cannot have free trade with other countries so long as they continue to maintain tariffs against the entry of our goods. About the only place where we could trade freely, if we wished, is with the Motherland. So that there is much validity for the argument that it is advisable for a country to have a protective tariff so long as other nations have them, so that it might be used in bargaining with the other countries for mutually advantageous trade agreements. The protectionists who use this argument do not always see that by its use they admit the advantage of freer trade between countries.

So much for the protectionist. The free trader, and the man who advocates as low tariff duties as are practicable, bases his case on very simple arguments. He points out what is undoubtedly so, that wealth is created by exchange and best increased by the greatest amount of freedom in exchange. Therefore, what ever tends to diminish or lessen the freedom of trade, also lessens the wealth which can be made from trade. That is a basic economic fact which cannot be refuted. Accordingly he argues that since protective duties restrict natural trade they are harmful, and therefore, the ground is taken that it is the responsibility of the protectionists to justify their actions.

The free trader points out that all duties under a protective tariff are indirect taxes and should be judged as such by the citizens. Insofar as they result in articles being manufactured domestically which used to be imported at a less price they are responsible for an unnecessary increase in the cost of living. This increased cost of living has a detrimental influence upon our production of natural products for which the country is suited since it increases the cost of such production. Particularly is this harmful in the case of such articles as wheat the price of which is set by world conditions and which is in no way controlled by the producer. If the production cost is artificially pushed higher by the influence of a protective tariff, then the margin between cost and enforced selling price disappears and there is no profit in the occupation. That is the basic argument which influences the opponents of protection. It is, in essence, the argument of the consumer, and we are all consumers.

There are in Canada few theoretical free traders who recommend the abolition of all existing duties in favor of full free trade. They recognize that



there have been many industries established in the last fifty years under the protection of those duties. These industries have made heavy investments and it would not be wise to withdraw suddenly the protection which they consider is necessary for their safety and welfare. But as a practicable measure, these free traders are convinced that a low rate of tariff is all that is necessary and they object most strenuously to all suggestions of increased duties, or the initiation of a tariff "as high as Haman's gallows", which is the avowed purpose of a group of politicians who derive their support from the industrial interests.

In Canada the question comes down to one of a proper balance between the various interests of the country. Unfortunately these separate interests are to a great extent located in separate and distinct parts of the country. This creates a sectional feeling and supports a rivalry between sections of the country which is derogatory to the national good. The greater part of the industrial interests are located in Southern Ontario and Quebec, while what might be termed the primary producer interest is located throughout the country and particularly in the Western provinces. The only sound national policy, as has been so often observed, is one which takes both interests into consideration and preserves a proper balance between them.

What is the proper balance? This surely can only be decided on the basis of the varying degree of importance of the differing interests to the welfare of the country and to the people in it. This can only be determined by a knowledge of what is produced in the country, what is exported, and how the majority of the citizens are employed. These factors must be reviewed before a sound national policy can be adopted in regard to tariffs.

Back in Chapter Three we gave some tables, taken from the Canada Year Book, relative to the productive capacity of Canada and it is from these more than from anything else that we can obtain the information upon which a properly balanced national policy should be formulated. From one of these tables it can be seen that the total primary production of the Dominion, which includes the industries of agriculture, forestry, fisheries, trapping, mining, and electric power, was valued in 1922 at about one billion, seven hundred and thirty million dollars; while the value of the manufactures produced in the same year was approximately one billion, one hundred and thirty-one million dollars. The products of agriculture alone of the primary industries amounted to more than that of the manufactures. It is obvious, then, that any sound national policy in regard to the tariff, to be fair, should pay, not only as much, but more, attention to the interests of the producers of primary products, as it does to the producers of manufactured goods. The former produce more of the national wealth than do the latter.

When we come to examine the products which are exported, which form the means by which we can carry on international trade, there is a much greater variation apparent, and one which demands a great deal of consideration from the framers of the tariff legislation of the country. Without making the matter involved by the quotation of many figures, it will perhaps be sufficient to quote the following extract from the writings of Mr. Adam Shortt, C.M.G., Chairman, Board of Historical Publications, at Ottawa. In analysing the official returns for 1921-22 trade, the latest then available, he wrote, "*the various products of the farm furnish Canada with nearly three-fourths of its exports, and the greater part of the remainder comes from the mining and lumber camps, leaving the factories with but a small proportion of the exports, except in the case of partially-manufactured raw materials for other industries, such as lumber, pulp and paper, etc. Completely manufactured articles of domestic*



*production are disposed of chiefly within Canada, not beyond it."* This being the case, and Mr. Shortt's standing and reputation is such that complete credence can be put in his statements, the apparent lesson is that if we wish to attain to that much desired goal of a great increase in exports, our national policy must be one which will favor and encourage the increased production of agricultural and other primary products.

So much for the statistics which give us information under the dollar sign. There is even a more important point of view from which a properly balanced national policy should be judged, and that is the personal point of view which is involved in a study of the occupations of the people of the country. How do Canadians make their living? That surely is a factor which must not be disregarded. The salient information is also to be found in the Canada Year Book. There we find that thirty-four per cent. of the workers in Canada were engaged in agricultural pursuits as against eighteen per cent. in manufactures. If we grouped the workers in primary industries such as agriculture, fishing and hunting, forestry, and mining, there is a total of almost forty per cent. of the workers of the country accounted for, while, even if we include the trade and merchandising classification, with that of manufactures, and obviously they could not all be legitimately so included, there are only some twenty-eight per cent. of the workers thus employed. The remainder of the workers of the country are occupied in work common to all the industries and are only affected by any national tariff policy in their capacity as consumers. But it is pertinent to the argument to point out that the interests of this group, totalling almost a third of the workers of the country, are, in their capacity of consumers, more nearly akin to those of the workers in the primary industries than to those in the manufacturing industries. From this point of view of the occupations of the workers of Canada, therefore, it is difficult to escape from the obvious conclusion that, if only about twenty-eight per cent., at the outside figure, of the workers derive their livelihood from the manufacturing industries, then no national tariff policy which is designed to serve only the manufacturing interests can possibly be a properly balanced policy for the country as a whole. It tends to disregard the interests of the majority of the workers.

I have come to the point where I have discussed what appear to me to be the arguments and facts which ought to control any decision as to what should be the fiscal policy of the country. Let me summarise them in a few sentences.

- The usual arguments in favor of protection are fallacious.
- That argument in favor of protection which serves to protect young industries is sound, but under it there should only be imposed a moderate tariff, for a limited period.
- There is a loss to the net national income when articles, previously imported are manufactured in the country under the protection of the tariff.
- Tariffs are valuable for use in bargaining for freer reciprocal trade with other countries.
- All duties under a protective tariff are indirect taxes and operate to bonus domestic manufacturing industries, resulting in an increased cost of living.
- The producers of primary products are responsible for a greater part of the total net production of the country than are the manufacturers.



- By far the greater proportion of the exports of the country are products of the primary industries.
- Less than twenty-eight per cent. of the workers of the country are engaged in the manufacturing and allied industries and trades.
- Many manufacturing establishments have been built up under protective tariffs in the past which now have legitimate vested interests which it would be unwise to destroy by too drastic action.

All of these statements can be proven true, although I have been able here to do little more than to suggest the arguments which sustain them. Upon these statements and facts a sound opinion can be based as to the right fiscal policy for Canada. What should it be?

In the first place, I can see no justification for the initiation of a higher average tariff imposition than that which we already have. Not one of the statements can be made to support an argument for a high tariff, and I know of no other sound argument which can be brought forward to justify it. Such a policy would ignore the rights and interests of the primary producers to whom we owe the greatest debt for the growth of the country, and would be subversive of the interests of the greater number of the people of the country.

For a moderate tariff, more or less as it now exists, a strong case can be made out. I place a good deal of emphasis on the two facts that a moderate tariff is necessary for the encouragement of young industries and also on the fact that existing industries have made investments in good faith under the protection of a tariff and it would involve hardship if it were suddenly taken away. But the continuation of the tariff for these reasons should be rigidly controlled, and should be made to apply chiefly to those industries which utilise a good proportion of the raw materials of the country in their processes. There should also be some definite understanding of the time factor and it might not be inadvisable to grant such protection only for a stated period of years, or it might be gradually reduced over a period of years. It is much better for industry to gradually learn to stand on its own feet than to permanently recline in the shadow of a protective tariff. It is apt to become more efficient in the former instance.

Although it can be safely claimed that we have a moderate tariff in existence now, yet that tariff is badly in need of revision. It is a reflection on our political methods which is only too true to say that the tariff, as it stands, has been made with a greater regard to the demands of contributors to party funds, than from the actual necessary requirements of any industry. An urgent need is a sound and accurate study of the actual tariff needs of all the industries involved, made with regard to the conditions under which the foreign competitors produce and sell their products. Without that knowledge no rate can be chosen which will reflect the salient features bearing upon any situation. It cannot be claimed that our present tariff has been scientifically framed, and the sooner the necessary revision takes place the better for all concerned.

Once that does take place, another most important factor comes into the picture, and that is the real necessity for some measure of stability to the tariff regulations. Once a general policy is agreed on, and the tariff rates revised on a sound basis, then there should be an arrangement by which the industries concerned would know their future definitely over a period of time sufficient to allow them to lay and mature their plans. If an industry knew that a certain tariff would be in force, without change, for a period of ten years, for example,



then it would be able to plan its future business with some degree of certainty. Stability of a tariff is even of more importance than the rate of tariff itself.

In practice both parties, ever since 1897 when the Liberals came into power, have maintained moderate tariff protection. Even the Progressive platform does not call for the abolition of the tariff but resigns itself to claim only a revision of some items downwards and a protest against increased tariffs. The Conservative party is prone to call for high tariffs during election time but in actual practice their record has not shown them to be eager to greatly increase tariffs when they have the power to do so. The real situation is that whatever party is in power at Ottawa finds that the necessities of the case are such, that a due regard to the interests of all sections of the country forces them to the maintenance of a moderate tariff, and to that only. This being the case, would it be too much to hope that all the parties could get together, in a frank recognition of the situation, and agree to a scientific revision of the tariff, on the basis of something about the rate which now pertains, with a view to stabilising the conditions for a period of years so that the country would know where it stood, and could get down to work?

WITH THE COMPLIMENTS OF  
W. ERIC HARRIS  
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NO ACKNOWLEDGMENT IS NECESSARY

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